



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0926-47419889

**53 Valley County**

**0926 Glasgow K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Kelly Doornek **Phone #:** (406) 228-2406

(Signature)

(Date)

**Chair, Board of Trustees:** Mona Amundson

(Signature)

(Date)

**County Superintendant** Lynne Nyquist

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	GHS SCHOOL IMPROVEMENT	LOCAL	LOCAL	LOCAL
135	FMDH FRESH FRUITS & VEGETABLES GRANT	LOCAL	LOCAL	LOCAL
136	MONTANA NO KID HUNGRY CAMPAIGN	STATE	STATE	STATE
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	53-0926-1416	84.367
200	EAST SIDE SCHOOL IMPROVEMENT	LOCAL	LOCAL	LOCAL
214	EPA BROWNFIELDS INITIATIVE GRANT	FEDERAL	N/A	66.818
215	EPA BROWNFIELDS INITIATIVE LOAN	FEDERAL	N/A	66.818
316	Title I Improving Basic Programs	FEDERAL	53-0926-3116	84.010A
400	IRLE SCHOOL IMPROVEMENT	LOCAL	LOCAL	LOCAL
416	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
476	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	N/A	84.126A
515	Jobs for Montana Graduates	STATE	SUBGRANT 15-015	State
516	Jobs for Montana Graduates	STATE	SUBGRANT 16-015	State
716	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A138191	84.358A
776	IDEA Part B	FEDERAL	53-0926-7716	84.027
796	IDEA Preschool	FEDERAL	53-0926-7916	84.173A
816	ACT PLUS WRITING TEST ADMINISTRATION	FEDERAL	53-0926-8116	84.334
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	53-0926-8116-BG	84.048A
835	GRADUATION MATTERS GRANT	STATE	STATE	STATE
836	SCOTTIE STEM PROGRAM	LOCAL	LOCAL	LOCAL
837	SCOTTIE PROSTART PROGRAM	LOCAL	LOCAL	LOCAL
899	SCHOOL SAFETY TRANSFER	LOCAL	LOCAL	LOCAL

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,373,131.31	36,083.73	186,714.40	25,982.66
02	Taxes Receivable - Real and Personal (120-149)	109,438.53	8,938.04	7,730.64	
03	Taxes Receivable - Protested (150-159)	814.46	72.99	57.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,404.93	57,098.23		621.42
06	Other Current Assets (190-210)	700.00			419.10
07	Inventories (220 & 230)	54,882.78			7,420.28
08	Prepaid Expenses (240)	107,981.29	8,079.67		1,955.00
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,651,353.30	110,272.66	194,502.51	36,398.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	716,187.07	9,987.36		1,688.95
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	716,187.07	9,987.36		1,688.95
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	110,252.99	9,011.03	7,788.11	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	54,882.78			7,420.28
38	Reserve for Encumbrances (953)	101,657.94			2,094.40
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	668,372.52	91,274.27	186,714.40	25,194.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>	824,913.24	91,274.27	186,714.40	34,709.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,651,353.30	110,272.66	194,502.51	36,398.46

# Trustees' Financial Summary

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**53 Valley County**

**0926 Glasgow K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,768.09	268,514.62	162,315.48	21,817.71
02	Taxes Receivable - Real and Personal (120-149)	633.94			318.39
03	Taxes Receivable - Protested (150-159)	5.40			3.43
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			38.52	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,407.43	268,514.62	162,354.00	22,139.53
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		91,219.02	38,593.16	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		91,219.02	38,593.16	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	639.34		115,501.85	321.82
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			8,258.99	
48	Fund Balance for Budget	4,768.09	177,295.60		21,817.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,768.09	177,295.60	8,258.99	21,817.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,407.43	268,514.62	162,354.00	22,139.53

# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,875.29			48,352.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,469.89			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,010.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	32,355.18			48,352.14
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	32,355.18			48,352.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,355.18			48,352.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,355.18			48,352.14

# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**0926 Glasgow K-12 Schools**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,079.63			24,733.63
02	Taxes Receivable - Real and Personal (120-149)	5,776.93			43,310.11
03	Taxes Receivable - Protested (150-159)	36.63			443.64
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	64,893.19			68,487.38
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	6,940.58			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	6,940.58			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,813.56			43,753.75
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	17,377.09			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,761.96			24,733.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	52,139.05			24,733.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	64,893.19			68,487.38

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**0926 Glasgow K-12 Schools**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	834,744.56	52,474.97		
02	Taxes Receivable - Real and Personal (120-149)		1,532.18		
03	Taxes Receivable - Protested (150-159)		12.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,366.34			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	836,110.90	54,019.36		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	589,028.85			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>	589,028.85			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,544.39		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	110,470.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	136,612.05	52,474.97		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	247,082.05	52,474.97		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	836,110.90	54,019.36		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			223,429.13	6,991.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			223,429.13	6,991.07
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			223,429.13	6,991.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>			223,429.13	6,991.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			223,429.13	6,991.07

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,821.94	9,995.42		2,610.75
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,821.94	9,995.42		2,610.75
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	1,360.71	9,995.42		
25	Other Current Liabilities (621-679)	16,461.23			2,610.75
35	<b>TOTAL LIABILITIES</b>	17,821.94	9,995.42		2,610.75
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,821.94	9,995.42		2,610.75



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,829.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		37,829.75		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		37,829.75		
35	<b>TOTAL LIABILITIES</b>		37,829.75		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		37,829.75		



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0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,823,994.94	1,940,784.87
1112	District Levy - Personal Property	28,329.94	16,407.83
1113	District Levy - Heavy Motor Vehicles	1,025.55	292.79
1114	District Levy - Pers Prop/Mobile Homes	2,965.08	5,069.92
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	51,217.88	0.00
1130	Tax Title and Property Sales	297.89	0.00
1190	Penalties and Interest on Taxes	3,359.01	3,789.31
1510	Interest Earnings	1,562.37	3,573.70
1900	Other Revenue from Local Sources	1,981.97	3,513.10
1945	Fees - Users/Resale of Supplies	188.00	340.48
3110	Direct State Aid	2,429,874.48	2,468,789.50
3111	Quality Educator	235,678.95	238,455.80
3112	At Risk Student	26,843.95	25,492.44
3113	Indian Education For All	17,523.60	17,685.36
3114	American Indian Achievement Gap	14,600.00	15,580.00
3115	State Spec Ed Allowable Cost Pymt to Districts	185,868.13	192,130.12
3116	Data For Achievement	12,885.00	16,940.00
3117	State Tuition for State Placement	5,594.60	8,364.27
3118	Natural Resource Development	17,315.68	27,716.11
3120	State Guaranteed Tax Base Aid	842,732.72	802,386.20
3444	State School Block Grant	400,021.91	400,021.91
3446	SB96 Block Grant Reimbursement	22,056.66	0.00
4800	Federal Revenue in Lieu of Taxes	1,819.44	0.00
6100	Material Prior Period Revenue Adjustments	1,427.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,129,165.25	6,187,333.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,579,041.00	2,462,304.88
			2XX Personal Services - Employee Benefits	435,703.58	431,965.57
			3XX Purchased Professional and Technical Services	3,149.51	7,928.19
			4XX Purchased Property Services	31,193.72	31,687.96
			5XX Other Purchased Services	16,962.27	10,561.13
			6XX Supplies and Materials	212,600.04	230,416.34
			810 Dues and Fees	2,115.51	460.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries	155,080.76	147,143.72	
		2XX	Personal Services - Employee Benefits	17,793.34	11,204.70	
		3XX	Purchased Professional and Technical Services	15,598.00	41,368.00	
		6XX	Supplies and Materials	4,866.99	2,800.60	
		810	Dues and Fees	0.00	129.00	
		<b>221X Improvement of Instruction Services</b>				
		1XX	Personal Services - Salaries	650.00	1,800.00	
		5XX	Other Purchased Services	3,158.85	4,223.47	
		6XX	Supplies and Materials	1,215.52	1,374.07	
		<b>222X Educational Media Services</b>				
		1XX	Personal Services - Salaries	130,928.93	147,689.62	
		2XX	Personal Services - Employee Benefits	9,144.47	11,165.60	
		4XX	Purchased Property Services	1,896.92	3,000.00	
		6XX	Supplies and Materials	21,657.98	20,360.34	
		810	Dues and Fees	0.00	239.00	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	129,137.31	92,668.78	
		2XX	Personal Services - Employee Benefits	610.70	7,821.93	
		3XX	Purchased Professional and Technical Services	27,198.24	26,250.00	
		5XX	Other Purchased Services	11,777.97	12,930.22	
		6XX	Supplies and Materials	8,276.20	7,776.25	
		810	Dues and Fees	6,634.00	8,223.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	304,146.77	342,797.91	
		2XX	Personal Services - Employee Benefits	22,240.74	27,056.64	
		3XX	Purchased Professional and Technical Services	0.00	321.00	
		4XX	Purchased Property Services	0.00	3,076.04	
		5XX	Other Purchased Services	14,406.86	9,976.53	
		6XX	Supplies and Materials	8,141.81	6,504.69	
		7XX	Property and Equipment Acquisition	25,709.00	0.00	
		810	Dues and Fees	2,222.97	1,742.97	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	84,169.65	105,628.51	
		2XX	Personal Services - Employee Benefits	6,849.62	13,476.85	
		3XX	Purchased Professional and Technical Services	8,065.07	13,608.75	
		4XX	Purchased Property Services	3,503.00	7,006.00	
		5XX	Other Purchased Services	11,317.72	11,150.65	
		6XX	Supplies and Materials	1,685.54	2,329.59	
		810	Dues and Fees	2,256.17	3,221.97	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	367,805.11	375,205.94	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	57,244.34	71,008.19
			3XX Purchased Professional and Technical Services	1,826.91	4,665.69
			4XX Purchased Property Services	228,960.07	218,066.52
			5XX Other Purchased Services	63,262.26	71,668.74
			6XX Supplies and Materials	62,428.36	67,142.69
			7XX Property and Equipment Acquisition	0.00	14,474.00
			810 Dues and Fees	952.00	1,654.80
			8XX Other Expenditures	36,078.57	36,398.57
			<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
			840 Principal On Debt	20,755.64	21,697.67
			850 Interest on Debt	5,889.61	4,947.58
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	484,861.11	524,465.56
			2XX Personal Services - Employee Benefits	0.00	25,576.65
			6XX Supplies and Materials	8,025.33	13,247.44
		<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	3,337.56	2,817.77
			810 Dues and Fees	30.00	30.00
<b>316</b>	<b>Data For Achievement</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	7,770.00	12,447.25
			3XX Purchased Professional and Technical Services	5,114.57	4,492.75
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	16,983.72
			5XX Other Purchased Services	1,148.41	700.28
			6XX Supplies and Materials	16,375.59	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	610.53	0.00
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	173,605.69	179,149.56
			6XX Supplies and Materials	13,330.33	19,016.32
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	30,737.35	35,814.22
			2XX Personal Services - Employee Benefits	0.00	214.09
			5XX Other Purchased Services	7,666.22	8,617.20
			6XX Supplies and Materials	3,169.19	3,028.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	141,070.04	139,465.73
			2XX	Personal Services - Employee Benefits	0.00	877.33
			5XX	Other Purchased Services	27,490.88	39,931.15
			6XX	Supplies and Materials	18,804.58	8,738.19
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	16,378.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,109,456.98	6,210,313.01	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					820,521.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,187,333.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,210,313.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	54,882.78	Less Last Year	75,123.50 (4a)	-20,240.72	
Increase/Decrease of Reserve for Encumbrances						
	This Year	101,657.94	Less Last Year	54,045.92 (4b)	47,612.02	
					27,371.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					824,913.24	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	193,594.22	174,136.03
1112	District Levy - Personal Property	2,834.40	1,499.44
1113	District Levy - Heavy Motor Vehicles	106.43	26.65
1114	District Levy - Pers Prop/Mobile Homes	260.17	496.06
1130	Tax Title and Property Sales	20.63	0.00
1190	Penalties and Interest on Taxes	282.71	337.05
1510	Interest Earnings	84.33	262.60
1900	Other Revenue from Local Sources	202.38	187.97
1910	Rentals	220.55	340.62
2220	County On-Schedule Trans Reimb	65,527.40	65,401.22
3210	State On-Schedule Trans Reimb	65,527.40	65,401.23
3444	State School Block Grant	12,766.93	12,766.93
3446	SB96 Block Grant Reimbursement	1,733.08	0.00
4800	Federal Revenue in Lieu of Taxes	188.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>343,349.44</b>	<b>320,855.80</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	9,700.02	8,077.59
			6XX Supplies and Materials	615.62	4,378.21
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	190,802.17	209,773.60
			2XX Personal Services - Employee Benefits	17,905.53	21,072.65
			3XX Purchased Professional and Technical Services	2,715.90	2,721.70
			4XX Purchased Property Services	3,353.23	1,537.90
			5XX Other Purchased Services	15,319.80	12,884.27
			6XX Supplies and Materials	61,104.44	33,292.32
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	11,926.30	15,117.82
			2XX Personal Services - Employee Benefits	0.00	1,912.90
			6XX Supplies and Materials	3,079.97	2,571.75
			810 Dues and Fees	0.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>316,522.98</b>	<b>313,590.71</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					84,009.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					320,855.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					313,590.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,274.27	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	140,064.21	137,104.41
	1112 District Levy - Personal Property	2,166.64	1,165.88
	1113 District Levy - Heavy Motor Vehicles	76.28	20.78
	1114 District Levy - Pers Prop/Mobile Homes	247.35	369.01
	1130 Tax Title and Property Sales	24.75	0.00
	1190 Penalties and Interest on Taxes	267.89	335.16
	1510 Interest Earnings	348.54	360.11
	1900 Other Revenue from Local Sources	145.04	145.41
	4800 Federal Revenue in Lieu of Taxes	135.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		143,476.02	139,500.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	191,473.55	0.00
899	SCHOOL SAFETY TRANSFER				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	108,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				299,973.55	0.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					47,213.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,500.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					186,714.40 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.92	62.84
	1611 National School Lunch Program	141,811.33	143,910.08
	1612 School Breakfast Program	23,240.75	23,079.55
	1621 Lunch Sales	9,319.20	16,165.25
	1623 Milk Sales	6,493.40	6,412.30
	1630 Catering Sales	2,975.13	4,269.64
	1632 Daily Adult Sales	10,581.00	11,014.50
	1634 Daily Ala Carte Sales	28,031.45	14,103.50
	1900 Other Revenue from Local Sources	256.08	0.00
	3220 State Food Services Match	0.00	621.42
	3221 School Foods New Program Grant	1,390.20	0.00
	4550 Federal Child Nutrition	203,256.82	202,599.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>427,437.28</b>	<b>422,238.57</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	322 School Food New Program Grant				
		31XX Food Services			
			1XX Personal Services - Salaries	1,390.20	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	159,330.00	180,921.89
			2XX Personal Services - Employee Benefits	20,765.49	25,415.72
			4XX Purchased Property Services	358.00	2,033.52
			5XX Other Purchased Services	1,486.01	1,191.65
			6XX Supplies and Materials	218,840.21	226,357.96
			810 Dues and Fees	1,701.27	285.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>403,871.18</b>	<b>436,205.74</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					52,379.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					422,238.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					436,205.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	7,420.28	Less Last Year	11,224.71	(4a)	-3,804.43
Increase/Decrease of Reserve for Encumbrances					
This Year	2,094.40	Less Last Year	1,993.00	(4b)	101.40
					-3,703.03 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,709.51 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	11,002.98	12,855.48
	1112 District Levy - Personal Property	150.10	107.46
	1113 District Levy - Heavy Motor Vehicles	6.08	1.92
	1114 District Levy - Pers Prop/Mobile Homes	9.53	31.58
	1130 Tax Title and Property Sales	1.56	0.00
	1190 Penalties and Interest on Taxes	13.71	22.01
	1510 Interest Earnings	4.91	6.45
	1900 Other Revenue from Local Sources	11.57	13.30
	4800 Federal Revenue in Lieu of Taxes	10.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,211.23	13,038.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	12,074.00	8,653.60	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,074.00	8,653.60	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				383.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,038.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,653.60 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,768.09 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	229.26	528.11
	2240 County Retirement Distribution	756,543.76	793,107.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		756,773.02	793,635.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	510,240.65	461,227.85
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	0.00	16,174.02
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	0.00	15,709.86
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	33,758.04	22,010.27
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	50,081.68	56,062.52
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	0.00	9,776.48
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	55,426.52	57,299.83
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	28,013.06	29,304.57
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	75,753.40	82,649.06
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	0.00	1,267.17
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	0.00	4,937.20
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	0.00	9,381.27
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	24,183.08	30,912.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				777,456.43	796,712.81



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					180,372.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					793,635.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					796,712.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					177,295.60	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>110</b>	<b>GHS SCHOOL IMPROVEMENT</b>	
	1920 Contributions/Donations from Private Sources	6,052.92
<b>135</b>	<b>FMDH FRESH FRUITS &amp; VEGETABLES GRANT</b>	
	1920 Contributions/Donations from Private Sources	27,062.65
<b>136</b>	<b>MONTANA NO KID HUNGRY CAMPAIGN</b>	
	1920 Contributions/Donations from Private Sources	1,112.76
<b>146</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	54,360.00
<b>200</b>	<b>EAST SIDE SCHOOL IMPROVEMENT</b>	
	1900 Other Revenue from Local Sources	2.23
	1920 Contributions/Donations from Private Sources	5,509.37
	1945 Fees - Users/Resale of Supplies	28.00
<b>214</b>	<b>EPA BROWNFIELDS INITIATIVE GRANT</b>	
	4700 Federal Miscellaneous Grants from other State Agencies	94,173.99
<b>215</b>	<b>EPA BROWNFIELDS INITIATIVE LOAN</b>	
	5400 Proceeds from Long-Term Liabilities	100,335.75
<b>316</b>	<b>Title I Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	196,463.00
<b>400</b>	<b>IRLE SCHOOL IMPROVEMENT</b>	
	1900 Other Revenue from Local Sources	9.90
	1920 Contributions/Donations from Private Sources	28,980.12
<b>416</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>	
	3900 State Career & Technical Ed Entitlement	9,352.69
<b>476</b>	<b>Pre-Employment Trans Svs(Voc. Rehab)</b>	
	4740 Pre-Employment Transition Services (DPHHS)	7,564.51
<b>515</b>	<b>Jobs for Montana Graduates</b>	
	3290 State - Other State Grants	392.16
<b>516</b>	<b>Jobs for Montana Graduates</b>	
	3290 State - Other State Grants	3,000.00
<b>716</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,004.00
<b>776</b>	<b>IDEA Part B</b>	
	4560 IDEA, Part B, Children with Disabilities	186,540.00
<b>796</b>	<b>IDEA Preschool</b>	
	4570 IDEA Preschool	10,241.00
<b>816</b>	<b>ACT PLUS WRITING TEST ADMINISTRATION</b>	
	4710 GEAR UP	970.00
<b>826</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,962.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0926-47419889

53 Valley County

0926 Glasgow K-12 Schools

## 835 GRADUATION MATTERS GRANT

3240 Graduation Matters Montana	4,111.27
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## 836 SCOTTIE STEM PROGRAM

1920 Contributions/Donations from Private Sources	25,450.74
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<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	779,679.06
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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>110</b>	<b>GHS SCHOOL IMPROVEMENT</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		6XX	Supplies and Materials		3,859.02
	<b>222X Educational Media Services</b>				
		6XX	Supplies and Materials		2,193.90
			<b>110 Subtotal</b>		6,052.92
<b>135</b>	<b>FMDH FRESH FRUITS &amp; VEGETABLES GRANT</b>				
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
		6XX	Supplies and Materials		27,062.65
			<b>135 Subtotal</b>		27,062.65
<b>136</b>	<b>MONTANA NO KID HUNGRY CAMPAIGN</b>				
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
		6XX	Supplies and Materials		1,112.76
			<b>136 Subtotal</b>		1,112.76
<b>146</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		37,077.89
		2XX	Personal Services - Employee Benefits		17,282.11
			<b>146 Subtotal</b>		54,360.00
<b>200</b>	<b>EAST SIDE SCHOOL IMPROVEMENT</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		6XX	Supplies and Materials		5,539.60
			<b>200 Subtotal</b>		5,539.60
<b>214</b>	<b>EPA BROWNFIELDS INITIATIVE GRANT</b>				
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
		7XX	Property and Equipment Acquisition		94,173.99
			<b>214 Subtotal</b>		94,173.99



# Trustees' Financial Summary

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**53 Valley County**

**0926 Glasgow K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
215	EPA BROWNFIELDS INITIATIVE LOAN				
	470	Federal Miscellaneous Grants from other State Agencies			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		100,335.75
			<b>215 Subtotal</b>		100,335.75
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		131,097.67
			2XX Personal Services - Employee Benefits		42,302.33
			3XX Purchased Professional and Technical Services		1,900.00
			6XX Supplies and Materials		1,516.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		19,312.21
			6XX Supplies and Materials		334.79
			<b>316 Subtotal</b>		196,463.00
400	IRLE SCHOOL IMPROVEMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,475.12
			6XX Supplies and Materials		22,640.79
		222X	Educational Media Services		
			6XX Supplies and Materials		4,874.11
			<b>400 Subtotal</b>		28,990.02
416	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		2,404.69
			810 Dues and Fees		35.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		2,444.00
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		4,469.00
			<b>416 Subtotal</b>		9,352.69
476	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		7,110.05



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**0926 Glasgow K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX	Support Services - Students		
		5XX	Other Purchased Services		454.46
			<b>476 Subtotal</b>		7,564.51
515	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX	Instruction			
		5XX	Other Purchased Services		25.00
		6XX	Supplies and Materials		288.70
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		78.46
			<b>515 Subtotal</b>		392.16
516	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries		532.80
		2XX	Personal Services - Employee Benefits		85.12
		5XX	Other Purchased Services		1,375.98
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		1,006.10
			<b>516 Subtotal</b>		3,000.00
716	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		6XX	Supplies and Materials		5,004.00
			<b>716 Subtotal</b>		5,004.00
776	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		1XX	Personal Services - Salaries		44,409.67
		2XX	Personal Services - Employee Benefits		8,660.07
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		85,973.51
		2XX	Personal Services - Employee Benefits		24,158.75
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		23,338.00
			<b>776 Subtotal</b>		186,540.00
796	IDEA Preschool				
	457 IDEA Preschool				
	1XXX	Instruction			
		1XX	Personal Services - Salaries		7,567.31



# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,425.62
			4XX Purchased Property Services		150.00
			6XX Supplies and Materials		848.07
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		250.00
			<b>796 Subtotal</b>		<u>10,241.00</u>
<b>816</b>	<b>ACT PLUS WRITING TEST ADMINISTRATION</b>				
	<b>471 GEAR UP</b>				
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		359.50
			2XX Personal Services - Employee Benefits		30.32
			5XX Other Purchased Services		430.18
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			4XX Purchased Property Services		<u>150.00</u>
			<b>816 Subtotal</b>		<u>970.00</u>
<b>826</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		8,734.12
			810 Dues and Fees		116.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		3,676.88
			8XX Other Expenditures		<u>435.00</u>
			<b>826 Subtotal</b>		<u>12,962.00</u>
<b>835</b>	<b>GRADUATION MATTERS GRANT</b>				
	<b>324 Graduation Matters Montana</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		3,359.10
			6XX Supplies and Materials		265.54
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		<u>486.63</u>
			<b>835 Subtotal</b>		<u>4,111.27</u>
<b>836</b>	<b>SCOTTIE STEM PROGRAM</b>				
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		14,217.48
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		6,838.26
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			6XX Supplies and Materials		<u>4,395.00</u>
			<b>836 Subtotal</b>		<u>25,450.74</u>



# Trustees' Financial Summary

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0926 Glasgow K-12 Schools

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 779,679.06

## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance 775.56 (1)

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 779,679.06 (2)

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 779,679.06 (3)

Increase/Decrease of Reserve for Inventories

This Year	0.00	Less Last Year	0.00	(4a)	0.00
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Increase/Decrease of Reserve for Encumbrances

This Year	8,258.99	Less Last Year	775.56	(4b)	7,483.43
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7,483.43 (4)

Ending Fund Balance (1 + 2 - 3 + 4) 8,258.99 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 GHS SCHOOL IMPROVEMENT	6,052.92	6,052.92	0.00
135 FMDH FRESH FRUITS & VEGETABLES GRANT	27,062.65	27,062.65	0.00
136 MONTANA NO KID HUNGRY CAMPAIGN	1,112.76	1,112.76	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	54,360.00	54,360.00	0.00
200 EAST SIDE SCHOOL IMPROVEMENT	5,539.60	5,539.60	0.00
214 EPA BROWNFIELDS INITIATIVE GRANT	94,173.99	94,173.99	0.00
215 EPA BROWNFIELDS INITIATIVE LOAN	100,335.75	100,335.75	0.00
316 Title I Improving Basic Programs	196,463.00	196,463.00	0.00
400 IRLE SCHOOL IMPROVEMENT	28,990.02	28,990.02	0.00
416 Vo Ed All Career & Tech Ed Programs	9,352.69	9,352.69	0.00
476 Pre-Employment Trans Svs(Voc. Rehab)	7,564.51	7,564.51	0.00
515 Jobs for Montana Graduates	392.16	392.16	0.00
516 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
716 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,004.00	5,004.00	0.00
776 IDEA Part B	186,540.00	186,540.00	0.00
796 IDEA Preschool	10,241.00	10,241.00	0.00
816 ACT PLUS WRITING TEST ADMINISTRATION	970.00	970.00	0.00
826 Vo Ed Carl Perkins Basic Grant	12,962.00	12,962.00	0.00
835 GRADUATION MATTERS GRANT	4,111.27	4,111.27	0.00
836 SCOTTIE STEM PROGRAM	25,450.74	25,450.74	0.00
<b>Total</b>	<b>779,679.06</b>	<b>779,679.06</b>	<b>0.00</b>





# Trustees' Financial Summary

FY2015-16

Submit ID: 0926-47419889

53 Valley County

0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,112.35	8,089.72
	1112 District Levy - Personal Property	36.15	63.22
	1113 District Levy - Heavy Motor Vehicles	1.14	1.13
	1114 District Levy - Pers Prop/Mobile Homes	5.43	11.55
	1130 Tax Title and Property Sales	0.52	0.00
	1190 Penalties and Interest on Taxes	6.49	9.57
	1340 Fees for Adult Education	2,814.00	0.00
	1510 Interest Earnings	25.10	63.13
	1900 Other Revenue from Local Sources	2.16	7.48
	4800 Federal Revenue in Lieu of Taxes	2.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,005.36</b>	<b>8,245.80</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,920.00	0.00
			2XX Personal Services - Employee Benefits	292.14	0.00
			5XX Other Purchased Services	1,320.00	0.00
			6XX Supplies and Materials	5,990.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,522.26</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	13,571.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,245.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,817.71	(5)



# Trustees' Financial Summary

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0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	10,620.00	12,600.00
	1510 Interest Earnings	58.69	120.88
	3260 State Driver's Education Reimbursement	6,766.21	6,469.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,444.90</b>	<b>19,190.77</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,700.00	12,667.50
			5XX Other Purchased Services	385.63	1,116.35
			6XX Supplies and Materials	1,580.51	1,683.25
			7XX Property and Equipment Acquisition	0.00	11,600.00
			810 Dues and Fees	0.00	15.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,666.14</b>	<b>27,082.10</b>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					40,246.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,190.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,082.10 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,355.18 (5)



# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	66.42	143.86
	5300 Operating Transfers from Other Funds	0.00	16,378.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>66.42</b>	<b>16,521.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	2,407.44	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,592.11	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	0.00	218.09	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	5,341.43	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	9,559.07	

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					41,389.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,521.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,559.07 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,352.14 (5)

# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	88,916.76	87,395.67
	1112 District Levy - Personal Property	1,346.76	743.09
	1113 District Levy - Heavy Motor Vehicles	48.60	13.24
	1114 District Levy - Pers Prop/Mobile Homes	142.42	235.16
	1130 Tax Title and Property Sales	15.31	0.00
	1190 Penalties and Interest on Taxes	190.38	200.80
	1510 Interest Earnings	86.43	114.65
	1900 Other Revenue from Local Sources	990.37	1,177.58
	3281 State Technology Aid	5,720.73	5,627.22
	3445 State Combined Fund School Block Grant	44,635.68	44,635.68
	4800 Federal Revenue in Lieu of Taxes	86.22	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>142,179.66</b>	<b>140,143.09</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		6XX Supplies and Materials		74,298.81	87,622.66
		7XX Property and Equipment Acquisition		12,711.12	0.00
	<b>222X Educational Media Services</b>				
		3XX Purchased Professional and Technical Services		61,671.25	58,500.00
	<b>23XX Support Services - General Administration</b>				
		6XX Supplies and Materials		0.00	1,309.94
	<b>26XX Operation and Maintenance of Plant Services</b>				
		4XX Purchased Property Services		0.00	6,030.00
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
		840 Principal On Debt		8,269.82	9,323.84
		850 Interest on Debt		2,607.28	1,488.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>159,558.28</b>	<b>164,274.70</b>



# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					58,893.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					140,143.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					164,274.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	17,377.09	Less Last Year	0.00	(4b)	17,377.09	
					17,377.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,139.05	(5)



# Trustees' Financial Summary

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0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	874,562.41	1,054,992.01
	1112 District Levy - Personal Property	13,255.62	8,782.61
	1113 District Levy - Heavy Motor Vehicles	481.39	157.26
	1114 District Levy - Pers Prop/Mobile Homes	1,372.75	2,539.66
	1130 Tax Title and Property Sales	29.34	0.00
	1190 Penalties and Interest on Taxes	1,270.26	1,614.30
	1510 Interest Earnings	891.33	1,140.04
	1900 Other Revenue from Local Sources	17.46	0.00
	3120 State Guaranteed Tax Base Aid	72,152.82	45,465.73
	4800 Federal Revenue in Lieu of Taxes	854.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>964,887.41</b>	<b>1,114,691.61</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	810,000.00	705,000.00
			850 Interest on Debt	477,718.32	458,306.26
			860 Agent Fees/Issuance Costs	0.00	650.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,287,718.32</b>	<b>1,163,956.26</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	73,998.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,114,691.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,163,956.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,733.63	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0926-47419889

**53 Valley County**

**0926 Glasgow K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14,700.61	5,761.48
	1900 Other Revenue from Local Sources	7,529.91	19,040.79
	1910 Rentals	250.00	300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,480.52</u>	<u>25,102.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		3,300.00	0.00
		6XX Supplies and Materials		0.00	2,245.00
	4XXX Facilities Acquisition and Construction Services				
		3XX Purchased Professional and Technical Services		0.00	9,000.00
		6XX Supplies and Materials		169,909.69	221,200.74
		7XX Property and Equipment Acquisition		<u>10,595,108.49</u>	<u>2,703,332.35</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,768,318.18</u>	<u>2,935,778.09</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					3,214,442.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,102.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,935,778.09 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	110,470.00	Less Last Year	167,154.59 (4b)	-56,684.59
					-56,684.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					247,082.05 (5)



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0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	29,597.64	29,076.02
	1112 District Levy - Personal Property	448.30	247.29
	1113 District Levy - Heavy Motor Vehicles	16.17	4.43
	1114 District Levy - Pers Prop/Mobile Homes	47.44	78.26
	1130 Tax Title and Property Sales	4.01	0.00
	1190 Penalties and Interest on Taxes	54.38	59.70
	1510 Interest Earnings	55.42	302.30
	1900 Other Revenue from Local Sources	30.75	30.83
	4800 Federal Revenue in Lieu of Taxes	28.70	0.00
<b>899</b>	<b>SCHOOL SAFETY TRANSFER</b>		
	5301 School Safety and Security Transfer	108,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>138,782.81</u>	<u>29,798.83</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials	7,335.70	0.00
			7XX Property and Equipment Acquisition	38,783.11	0.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	23,220.00	0.00
			6XX Supplies and Materials	1,743.62	0.00
		<b>52XX</b>	<b>Capital Leases or Long Term Notes with Board of Investments</b>		
			840 Principal On Debt	0.00	12,600.00
<b>899</b>	<b>SCHOOL SAFETY TRANSFER</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services	0.00	1,878.75
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			6XX Supplies and Materials	0.00	18,626.20
			7XX Property and Equipment Acquisition	0.00	2,106.88
		<b>27XX</b>	<b>Student Transportation Services</b>		
			6XX Supplies and Materials	0.00	25,999.00
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	38,034.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>71,082.43</u>	<u>99,244.83</u>





# Trustees' Financial Summary

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**53 Valley County**

**0926 Glasgow K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					129,256.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,798.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,244.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	7,335.70	(4b)	-7,335.70	
					-7,335.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,474.97	(5)



# Trustees' Financial Summary

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0926 Glasgow K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	306,837.44	365,612.55
	6100 Material Prior Period Revenue Adjustments	-196.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>306,641.44</u>	<u>365,612.55</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	294,062.84	364,195.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>294,062.84</u>	<u>364,195.93</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	222,012.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365,612.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	364,195.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	223,429.13	(5)



# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.15	25.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11.15</u>	<u>25.72</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					6,965.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,991.07 (5)

# Trustees' Financial Summary

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**0926 Glasgow K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	205,575.75	196,376.14
XX	39X	1XXX	112 Certified Teacher Staff Salaries	170,867.64	171,400.76
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	65,632.29	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	7,594.09	7,567.31
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	2,492,205.80	2,479,589.59
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	94,410.54	93,465.07
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	66.92
XX	XXX	26XX	41X Energy Utility Services	211,518.98	193,190.20
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	76,700.18	849,273.88
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	10,559,818.57	2,051,104.00
XX	XXX	4XXX	73X Major Equipment-New	14,080.00	35,498.21
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	12,074.00	8,653.60
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**53 Valley County**

**0926 Glasgow K-12 Schools**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	126,554.40
b. Related Services Block Grant Entitlement	42,184.80
c. Total Entitlements Subject to Reversion	168,739.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	224,423.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	566,107.42
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0926-47419889

**53 Valley County**

**0926 Glasgow K-12 Schools**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	524,465.56	0.00	0.00	0.00	0.00
280	1XXX	2XX	25,576.65	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	13,247.44	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	2,817.77	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			566,107.42	0.00	0.00	0.00	0.00

566,107.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0926-47419889

**53 Valley County**

**0926 Glasgow K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	80,069.00	0.00	0.00	0.00	80,069.00
Land Improvements	1,015,241.06	206,306.55	789,273.88	91,495.11	1,919,326.38
Buildings	8,091,026.83	-206,306.55	16,274,529.23	835,720.50	23,323,529.01
Machinery and Equipment	2,196,058.67	-0.16	72,807.21	38,763.50	2,230,102.22
Construction in Progress	14,259,538.35	0.00	0.00	14,259,538.35	0.00
Totals at Historical Cost	25,641,933.91	-0.16	17,136,610.32	15,225,517.46	27,553,026.61
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	25,641,933.91	-0.16	17,136,610.32	15,225,517.46	27,553,026.61

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	19,403.00	0.00	0.00
School Administration (24XX)	10,141.00	0.00	0.00
Financial Administration (25XX)	11,642.00	0.00	0.00
Operations and Maintenance (26XX)	83,469.00	0.00	0.00
Transportation (27XX)	126,756.00	0.00	0.00
Food Service (31XX)	2,013.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,320.00	0.00	0.00
Unallocated	579,585.00	0.00	0.00
Total Depreciation for FY2016	851,329.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0926-47419889

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0926 Glasgow K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Capital Leases	29,412.18	0.00	9,323.84	0.00	20,088.34	0.00	20,088.34
Compensated Absences	155,820.00	5,244.00	0.00	0.00	161,064.00	0.00	161,064.00
Loans Payable	118,015.45	126,000.00	34,207.29	0.00	209,808.16	0.00	209,808.16
Other Post Employment Benefits	333,332.00	111,234.00	0.00	0.00	444,566.00	0.00	444,566.00
Other	0.00	614,647.00	51,960.00	0.00	562,687.00	0.00	562,687.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	636,579.63	857,125.00	95,491.13	0.00	1,398,213.50	0.00	1,398,213.50
<b>Bond(s)</b>							
06/24/2014	5,392,000.00	0.00	236,000.00	0.00	5,156,000.00	240,000.00	4,916,000.00
06/24/2014	1,348,000.00	0.00	59,000.00	0.00	1,289,000.00	60,000.00	1,229,000.00
05/29/2013	7,104,000.00	0.00	328,000.00	0.00	6,776,000.00	332,000.00	6,444,000.00
05/29/2013	1,776,000.00	0.00	82,000.00	0.00	1,694,000.00	83,000.00	1,611,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	15,620,000.00	0.00	705,000.00	0.00	14,915,000.00	715,000.00	14,200,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

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**0926 Glasgow K-12 Schools**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	887,834.40	119,294.23	0.00	1,007,128.63
Net Pension - TRS	4,756,732.00	410,092.00	0.00	5,166,824.00